

THE VALE OF GLAMORGAN COUNCIL

COUNCIL: 12TH JANUARY, 2026

REFERENCE FROM CABINET: 18TH DECEMBER, 2025

“C164 COUNCIL TAX PREMIUMS ON LONG TERM EMPTY PROPERTIES AND SECOND HOMES (EL/PR) (SCRUTINY – RESOURCES SCRUTINY COMMITTEE) –

The Leader presented the report to seek approval for the policy to be adopted for Council Tax Long Term Empty Properties and Second Homes for 2026/27.

The recommendations remained largely the same as was proposed the previous year, with two amendments to address unintended consequences that had been noted over the previous year concerning discretionary exemptions. Both amendments sought to remove any disincentives for potential purchasers to take on an empty property and bring it back into habitable use.

This was a matter for Executive decision and referral to Full Council for consideration.

Cabinet, having considered the report and all the issues and implications contained therein

RESOLVED –

(1) T H A T the following be referred to Full Council for consideration:-

- That the policy to not grant any level of discount for unoccupied dwellings that have remained so for 6 months which was agreed for 2025/26, be agreed for 2026/27.
- That the long-term empty property premium of 100% agreed by Full Council on 10th March, 2025 for the 2025/26 financial year continue for such properties from 2026/27 that remain so for the period up to (but not including) 24 months.
- That the long-term empty property premium of 150% agreed by Full Council on 10th March, 2025 for the 2025/26 financial year continue for such properties from 2026/27 that remain so for a continuous period of 24 months up to (but not including) 36 months.
- That the long-term empty property premium of 200% agreed by Full Council on 10th March, 2025 for the 2025-26 financial year continue for such properties from 2026/27 that remain so for a continuous period of 36 months or more.

- That the premium of 100% for periodically occupied properties for the 2025/26 financial year agreed on 10th March, 2025 be reaffirmed and continue for 2026/27.

(2) T H A T a discretionary exception from the long term empty property premium for a period of up to 3 months (or the date that property becomes occupied depending on which is earlier) be agreed, where a long term empty property had been purchased and the new owner was either not related to the vendor or they could provide evidence that the sale had been completed for a genuine market value. The exception would take effect for purchases that complete after 1st April, 2026 and be relevant to the 2026/27 financial year.

(3) T H A T a discretionary exception from the long-term empty property premium for a period of up to 12 months (or the date that property becomes occupied depending on which was earlier) be agreed, where the vendor of the long-term empty property had already received a Class A exemption and the property still required major structural repairs. To qualify for the exception the property must have been purchased, and the new owner must either not be related to the vendor, or they must provide evidence that the sale had been completed for a genuine market value. The new owner must also provide evidence of the work required or the work be proven by inspection. The exception would take effect for purchases that complete after 1st April, 2026 and be relevant to the 2026/27 financial year.

Reasons for decisions

(1) The Council was required to determine its policy on discounts in relation to unoccupied dwellings as defined in classes A, B and C to the Council Tax (Prescribed Class of Dwellings) (Wales) Regulations 1998 each year. The Council was required to determine its policy regarding premiums in respect of long-term empty properties and periodically occupied properties as defined in Sections 12A and 12B of the Local Government Finance Act 1992 as inserted by the Housing (Wales) Act 2014.

(2) To remove a disincentive for potential purchasers to take on such a property knowing they may be eligible for an increased level of Council Tax charge and could result in long-term empty properties remaining unoccupied. It was felt that a period of 3 months would be sufficient for any general refurbishment work to be completed or for tenancies to be ceased on previous residencies and the property to become occupied.

(3) To remove a disincentive for potential purchasers to take on such a property knowing they may be eligible for an increased level of Council Tax charge and could result in long-term empty properties in a serious state of disrepair remaining in that condition. A period of 12 months exception to the premium would be in line with the duration that would be granted for the equivalent Class A exemption.”

[View link to previously circulated Appendix](#) – Report to Cabinet: 18th December, 2025